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May 5, 2006

EMAIL & U.S. MAIL

Scott E. Kellogg Attorney At Law 445 West Wellington, Ste. 10-C Chicago, Illinois 60657

Dear Mr. Kellogg:

The Pleading which you filed on behalf of IDS Telcom Corp. has been duly received and assigned Docket No. 2005-26-C.

In order to proceed with the processing of this Docket, it will be necessary for you to accomplish the following:

Publish, at your own expense, on or before May 15, 2006, the enclosed Notice, in newspapers of general circulation, in the affected areas, one time and provide the undersigned Proof of Publication on or before June 5, 2006.

Failure to comply with the above on or before the dates indicated may result in the **DISMISSAL** of your pleading.

Please carefully review the Notice. If the Notice is not to your satisfaction or if you find any errors, please notify us before publishing.

In the meantime, should you require additional information, please advise.

Sincerely yours,

Docketing Department

JMM

Enclosure

cc: